



State of Wisconsin • DEPARTMENT OF REVENUE

DIVISION OF STATE AND LOCAL FINANCE • BUREAU OF PROPERTY TAX • MANUFACTURING / UTILITY SECTION •
2135 Rimrock Road • MS 6-97 • P.O. Box 8971 •
Madison, WI 53708-8971

December 2005

TO: License Fee Taxpayers:
Private Light, Heat & Power Companies and Rural Electric Cooperatives

FROM: WI Department of Revenue
Bonnie Rongstad

RE: Waste Treatment Facilities

Your 2006 "Application for Exemption of Waste Treatment Facility - Utility", Form UT-008, is on our website at www.dor.state.wi.us/ust/index. Click on your industry page to find the form. Section 70.11(21) Wisconsin Statutes require that this form be filed by January 15. WI Department of Revenue (DOR) may allow an extension of 3 to 4 months provided adequate explanation is given and the request received before the due date. You may obtain an extension for filing by going to your industry page www.dor.state.wi.us/ust/index and filling out the application for extension.

Reminder: You only are required to submit a schedule for any NEW or CHANGED Waste Treatment Facility. If the facility has been previously approved and there are no changes, you will not have to submit a schedule for that facility. A summary of all approved facilities is still required.

The total net book value of all approved or applied for waste treatment facilities must tie to the license fee reports with the due date of March 1 (Private Light, Heat & Power) or March 15 (Rural Electric Cooperatives).

Please refer to the instructions for proper filing. Note the specific instruction for Section D, Column 1, "To expedite review, write an accurate description of the property, sufficient to enable physical and functional identification of the waste treatment facility."

If you have any questions please contact us:

TEL: (608) 266-8162

FAX: (608) 264-6887

EMAIL utility@dor.state.wi.us

APPLICATION FOR EXEMPTION OF WASTE TREATMENT FACILITY – UTILITY

(NOTE: Reporting requirements have changed - See item #4 of instructions, report only new or changes from January 1 to December 31)

See instructions and definition of waste treatment facility **ON NEXT PAGE** before completing form.

Page ____ of ____ pages

FILE BY JANUARY 15	Year Filed	Claimant - Owner's name as used on tax returns	A. Waste Treatment Facility is Located in the: <input type="checkbox"/> Town _____ County _____ % <input type="checkbox"/> Village _____ County _____ % <input type="checkbox"/> City _____ County _____ 100% Property Address _____ <i>(if different from mailing address)</i>				
	MAILING ADDRESS	Street					
		City/State/Zip					
	KIND OF BUSINESS						
B. Type of Property: <input type="checkbox"/> Land Improvements <input type="checkbox"/> Machinery and Equipment <input type="checkbox"/> Structures			C. For Treatment of : <i>(check only one)</i> <input type="checkbox"/> Air Pollution <input type="checkbox"/> Water Pollution				
D. Facility Description: (1) Describe the operation and function of the facility thoroughly. If K.2 is checked below, describe modification, upgrading or expansion only and how it relates to existing waste treatment facility (use additional sheet if necessary). Complete Form UT-009 "Schematic Diagram of a Waste Treatment Facility," Schedule A of Form UT-008.			(2) PA-008/UT-008 Identification or C.W.I.P. Status	(3) Incremental Cost by Years		(4) Historical Cost Analysis of Waste Treatment Facility Accumulated	
				Year	Cost		
			Total Prior Period Cost				
			Current Addition				
			Disposal				
Other							
Total Book Value							
Accumulated Depreciation (see H. below)*							
Net Book Value							
E. Date Construction Began _____ Date Put In Service _____		F. As of assessment date, is status of facility work in progress? <input type="checkbox"/> Yes <input type="checkbox"/> No		G. Does depreciation include an amount for current additions? <input type="checkbox"/> Yes <input type="checkbox"/> No		H. DOR issued property tax waste treatment facility identification number. _____	
I. Name and title of person executing this form Signature _____ Telephone No. _____ Date _____ () E-Mail Address: _____		J. Indicate which of the following apply to this application <input type="checkbox"/> 1. First time application for new waste treatment facility, no part of which has been exempted in prior year. <input type="checkbox"/> 2. Modification, upgrading, or expansion of existing waste treatment facility still in service for which prior property tax exemption has been granted. _____ Date of tentative approval for sales tax exemption if any has been granted.				APPROVAL AGENCY – Section E facility approval is approval of facility function only. Components and costs may be verified by the Department of Revenue and local government units. <input type="checkbox"/> Approved <input type="checkbox"/> Disapproved <i>See Appeal Procedure</i> _____ Signature _____ Date _____	

INSTRUCTIONS

For Claiming Exemption Under Section 70.11(21) Wisconsin Statutes – Waste Treatment Facility

GENERAL

1. On or before January 15, or an approved extended due date, file a completed “Application for Exemption Waste Treatment Facility” Form UT-008 and “Schedule A,” Form UT-009, with the Wisconsin Department of Revenue. Send to the following address:

Wisconsin Department of Revenue
Bureau of Property Tax
2135 Rimrock Road, MS 6-97
P.O. Box 8971
Madison, WI 53708-8971
2. Use a separate Form UT-008 for **each New or Changed** waste treatment facility. **Reminder you only need to send a schedule for a New or Changed facility.** If the facility is located in more than one municipality, show the percent in each. See **Section A.**
3. Applications received after the January 15 deadline cannot be accepted and will be returned to originator for refiling in the following year. For good cause shown upon application by the applicant, the Department may grant an extension of time not exceeding 120 days in which to file per Wis. Adm. Code section Tax 6.40(2).
4. Complete **all** Sections A through J if this is a new waste treatment facility or if capital changes have been made to an existing facility during the previous calendar year. You may request additional forms from the Wisconsin Department of Revenue at the address stated above.

SPECIFIC

Section D, Column 1. To expedite review, write an accurate description of the property, **sufficient** to enable physical and functional identification of the waste

treatment facility. Per Wis. Adm. Code section Tax 6.40; “*Waste treatment facility* means tangible property that is built, constructed or installed as a unit so as to be readily identifiable as directly removing, altering or storing leftover, superfluous, discarded or fugitive material. Monitoring equipment which is not a component or integral part of a waste treatment facility is not exempt.” Submit a schematic diagram of the facility on Form UT-009, “Schematic Diagram of Waste Treatment Facility,” Schedule A of Form UT-008.

Section D, Columns 2, 3 and 4. These columns will provide the Wisconsin Department of Revenue with a cost analysis of the facility by yearly increments of prior costs, current additions or disposals, and net depreciated cost. If any of the facilities’ prior years incremental costs were included on an “Application for Exemption of Waste Treatment Facility” (Form PA-008) filed in a prior year, identify that form by the appropriate reference page number, etc., in Column 2. If the facilities’ prior years cost was construction work in progress, state C.W.I.P. also in Column 2.

Section H. If the facility was given a Property Tax Waste Treatment Facility Identification Number by the Wisconsin Department of Revenue, i.e., with a tentative exemption for sales tax or previously filed application on Form UT-008, please indicate the number in the space provided. Record this number on Schedule A, UT-009 in the upper left corner.

Appeal Procedures. If property covered by this form is determined to be taxable, the owner may appeal that determination to the tax appeals commission or Dane County circuit court as per Chapter 70.11(21)(f) of the Wisconsin Statutes:

"(f) If property about which a statement has been filed under par. (c) is determined to be taxable, the owner may appeal that determination to the tax appeals commission under s. 73.01(5)(a), except that assessments under s. 76.07 shall be appealed under s. 76.08 and except that assessments under s. 70.995(5) shall be appealed under s. 70.995(8)."